

Panaji, 16th February, 1984 (Magha 27, 1905)

SERIES I No. 46

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

EXTRAORDINARY

GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department (Revenue and Control)

Notification

5/6/82-Fin (R&C)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends the Second Schedule to the said Act, as follows, namely:—

In the Second Schedule to the said Act, for the existing Item (ii) to the proviso to entry 68, the following Item shall be substituted, namely:—

“(ii) In the case of a Small Scale Industry, which has been established by transferring the

ownership, shifting or dismantling, of a Small Scale Industry, the first sale for the purposes of this notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry”.

2. This notification shall be deemed to have come into force with effect from the 1st July, 1983.

By order and in the name of the Administrator of Goa, Daman and Diu.

Subhash V. Elekar, Under Secretary (Finance Exp.)

Panaji, 9th February, 1984.